

CITY OF EAU CLAIRE

BALANCE SHEET GOVERNMENTAL FUNDS December 31, 2005

	General Fund	Debt Service - General	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 8,889,471	\$ 5,987,385	\$ 21,935,351	\$ 36,812,207
Receivables				
Taxes	22,133,853	1,502,233	5,216,432	28,852,518
Delinquent personal property taxes	101,363	-	-	101,363
Accounts, net	1,123,707	10,472	462,276	1,596,455
Notes, net	25,000	-	6,003,653	6,028,653
Special assessments	6,889	5,689,836	32,942	5,729,667
Interest	337,268	-	-	337,268
Prepaid items	522,036	-	41,449	563,485
Due from other funds	1,025,084	-	-	1,025,084
Due from other governments	76,261	-	1,336,854	1,413,115
Restricted assets - cash and investments	-	-	4,655,491	4,655,491
Advances to other funds	5,751,507	-	-	5,751,507
TOTAL ASSETS	\$ 39,992,439	\$ 13,189,926	\$ 39,684,448	\$ 92,866,813
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 415,260	\$ -	\$ 1,286,865	\$ 1,702,125
Accrued liabilities	1,529,192	-	224,728	1,753,920
Deposits	332,379	-	40,831	373,210
Due to other governments	49,423	-	17,503	66,926
Due to other funds	-	-	24,526	24,526
Due to component unit	34,834	-	17,779	52,613
Deferred revenues	22,901,029	7,202,541	12,096,864	42,200,434
Total Liabilities	25,262,117	7,202,541	13,709,096	46,173,754
Fund Balances				
Reserved for:				
Notes receivable	25,000	-	-	25,000
Prepaid items	522,036	-	-	522,036
Advances to other funds (noncurrent portion)	5,301,884	-	-	5,301,884
Grant proceeds	-	-	408,066	408,066
Debt service	-	5,898,985	1,884,422	7,783,407
Capital contracts	-	-	2,125,121	2,125,121
Environmental remediation	-	-	323,690	323,690
Bond construction	-	-	4,655,491	4,655,491
Unreserved, designated	6,059,964	88,400	-	6,148,364
Unreserved, undesignated	2,821,438	-	-	2,821,438
Unreserved, designated reported in nonmajor funds:				
Special revenue funds	-	-	7,197,264	7,197,264
Debt service funds	-	-	167,300	167,300
Capital project funds	-	-	9,213,998	9,213,998
Total Fund Balances	14,730,322	5,987,385	25,975,352	46,693,059
TOTAL LIABILITIES AND FUND BALANCES	\$ 39,992,439	\$ 13,189,926	\$ 39,684,448	\$ 92,866,813

See accompanying notes to financial statements.